IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE NINETEENTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE L.NARASIMHA REDDY

WRIT PETITION NO : 12212 of 2004

Between:

M/s.Sri Venkata Annapurna Rice Mill, D.No.16/501, Valandapalem, Machilipatnam, Krishna District, rep., by its Managing Partner, Polavarapu Venkata Ramu, s/o P.Narasimha Rao,

..... PETITIONER

AND

1 The Government of Andhra Pradesh, represented by its Principal Secretary, Secretary to Government, Revenue Department, Secretariat Buildings, Saifabad, Hyderabad.
2 The Commercial Tax Officer, Machilipatnam, Krishna District.
3 The Deputy Commercial Tax Officer (Town), Pamarru, Krishna District.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate writ, order or direction particularly in the nature of writ of mandamus declaring the action of the respondents 2 and 3 in issuing Form-IV Demand Notice on 18-06-2004 under the provisions of Revenue Recovery Act, 1864 for the collection of the amounts mentioned therein contrary to the directions of the Government and carrying out the direction and without disposing of the representation submitted by the petitioner on 01-07-2004 seeking implementation of the orders of the Government in G.O.Ms.No.950, 951 and 952 dated 10-09-2003 and without recasting or refixing the taxable turnovers and determining the liability to tax thereon for assessment years 1996-1997 to 2001-2002 by implementing the orders as illegal, arbitrary and unfair, improper and opposed to the principles of natural justice and consequently direct the second respondent herein to consider and dispose of the representation of the petitioner by appropriate proceedings determining the modified turnover in terms of the directions issued in the Government Orders, mentioned supra and direct the respondents not to initiate coercive steps for recovery of any arrears pending passing of orders on the representation and grant such other relief or relieves.

Counsel for the Petitioner:MR.M.V.J.K.KUMAR, Advocate.

Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court made the following :

ORDER : (Per Sri Bilal Nazki, J).

Heard learned Counsel for the parties.

During the course of hearing, it came to our notice that a representation of the petitioner is pending with the respondents. Since the representation is pending, we deem it appropriate not to entertain this Writ Petition at this stage and direct the authorities concerned to dispose of the representation after hearing the petitioner as early as possible. Till the representation is decided, coercive steps may not be taken against the petitioner.

Writ Petition is accordingly disposed of. No costs.

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(BILAL NAZKI, J)

19th July, 2004.

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(L.NARASIMHA REDDY,J)

ajr.

To

1 The Principal Secretary, Government of Andhra Pradesh, Revenue Department, Secretariat Buildings, Saifabad, Hyderabad.
2 The Commercial Tax Officer, Machilipatnam, Krishna District.
3 The Deputy Commercial Tax Officer (Town), Pamarru, Krishna District.

4 Two C.Cs. to the Government Pleader for Commercial Taxes, High

Court Buildings, Hyderabad (O.U.T.)

5 Two C.D. Copies.